



3015 (02-09-04)

ANNUAL REPORT

OF

Name: DURAND MUNICIPAL WATER SUPPLY

Principal Office: 104 E. MAIN STREET
P.O. BOX 202
DURAND, WI 54736-0202

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DURAND MUNICIPAL WATER SUPPLY**Utility Address:** 104 E. MAIN STREET

P.O. BOX 202

DURAND, WI 54736-0202

When was utility organized? 1/1/1913**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR JON A. PFEILSTICKER**Title:** CITY CLERK-TREASURER**Office Address:** CITY OF DURAND

104 E. MAIN ST.

P.O. BOX 202

DURAND, WI 54736

Telephone: (715) 672 - 8770**Fax Number:** (715) 672 - 8236**E-mail Address:** dchall@nelson-tel.net

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: GERALD M BAUER**Title:** MAYOR**Office Address:**

P.O. BOX 202

DURAND, WI 54736

Telephone:**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: DEBRA WELCH**Title:** AUDITOR**Office Address:** CLIFTON GUNDERSON CO, LLC
P.O. BOX 547
TOMAH, WI 54660**Telephone:** (608) 372 - 2177**Fax Number:** (608) 372 - 5462**E-mail Address:****Date of most recent audit report:** 12/31/2001**Period covered by most recent audit:** 2001

Names and titles of utility management including manager or superintendent:

Name: GARY L. SWEENEY**Title:** SUPERINTENDENT**Office Address:**104 E. MAIN ST.
P.O. BOX 202
DURAND, WI 54736**Telephone:** (715) 672 - 8047**Fax Number:** (715) 672 - 8236**E-mail Address:**

Name of utility commission/committee: City Council

Names of members of utility commission/committee:MR GERALD M. BAUER, MAYOR
MR KIPPER FAGERLAND, COUNCIL MEMBER
MR STEPHEN N FISHER, COUNCIL MEMBER
MS CHRISTI A. LIEFFRING, COUNCIL MEMBER
MR JON A. PFEILSTICKER, CLERK-TREASURER
MS DENISE D. POLZER, COUNCIL MEMBER
MR STEVE SCHOFIELD, COUNCIL MEMBER
MR JASON J. SCHOONOVER, COUNCIL MEMBER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

N/A

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	272,890	262,416	1
Operating Expenses:			
Operation and Maintenance Expense (401)	142,594	125,875	2
Depreciation Expense (403)	43,770	42,942	3
Amortization Expense (404)	3,640	0	4
Taxes (408)	41,748	42,621	5
Total Operating Expenses	231,752	211,438	
Net Operating Income	41,138	50,978	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	41,138	50,978	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	520	889	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	520	889	
Total Income	41,658	51,867	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	41,658	51,867	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,651	12,882	13
Amortization of Debt Discount and Expense (428)		0	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	5,032	5,238	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		0	18
Total Interest Charges	16,683	18,120	
Net Income	24,975	33,747	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	136,882	93,547	19
Balance Transferred from Income (433)	24,975	33,747	20
Miscellaneous Credits to Surplus (434)	0	13,200	21
Miscellaneous Debits to Surplus--Debit (435)	2	3,612	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	161,855	136,882	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL ASSESSMENTS	520	4
Total (Acct. 419):	520	
Miscellaneous Nonoperating Income (421):		
NONE	0	5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
ESTIMATE 1 MONTH FOR DECEMBER BILLING	0	8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
CORRECT 12/31/00 BALANCE	2	9
Total (Acct. 435)--Debit:	2	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	272,890	0	0	0	272,890	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	272,890	0	0	0	272,890	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,166,102	2,114,205	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	741,001	699,161	2
Net Utility Plant	1,425,101	1,415,044	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	637	637	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	637	637	
Investment in Municipality (123)	0	0	5
Other Investments (124)	29,650	13,111	6
Special Funds (125)	0	0	7
Total Other Property and Investments	30,287	13,748	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)		0	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	54,370	52,888	11
Other Accounts Receivable (143)	879	708	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,202	4,944	14
Materials and Supplies (150)	6,942	7,216	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	369	0	17
Total Current and Accrued Assets	67,762	65,756	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	7,280	10,920	20
Total Deferred Debits	7,280	10,920	
Total Assets and Other Debits	1,530,430	1,505,468	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	204,992	204,992	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	161,855	136,882	23
Total Proprietary Capital	366,847	341,874	
LONG-TERM DEBT			
Bonds (221)	48,070	59,202	24
Advances from Municipality (223)	88,642	96,700	25
Other long-Term Debt (224)	216,774	230,829	26
Total Long-Term Debt	353,486	386,731	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,563	3,671	28
Payables to Municipality (233)	42,033	31,975	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	38,798	38,798	31
Interest Accrued (237)	3,440	3,691	32
Other Current and Accrued Liabilities (238)	6,993	6,170	33
Total Current and Accrued Liabilities	93,827	84,305	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	716,270	692,558	38
Total Liabilities and Other Credits	1,530,430	1,505,468	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,166,102	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,166,102	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	741,001	0	0	0	9
Total Accumulated Provision	741,001	0	0	0	
Net Utility Plant	1,425,101	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	699,161				699,161	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	43,770				43,770	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,583				1,583	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
net book value of junked property	1,238				1,238	12
Total credits	46,591	0	0	0	46,591	13
Debits during year						14
Book cost of plant retired	4,751				4,751	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	4,751	0	0	0	4,751	19
Balance End of Year	741,001	0	0	0	741,001	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Land not in use	637			637	2
Total Nonutility Property (121)	637	0	0	637	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	637	0	0	637	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	6,942	7,216	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	6,942	7,216	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Morgage revenue bonds				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	204,992	1
Changes during year (explain):		
NONE	0	2
Balance end of year	204,992	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue Refunding Bonds	10/07/1992	11/01/2005	5.50%	0	1
Mortgage Revenue Bonds	10/01/1998	11/01/2005	4.25%	48,070	2
Total Bonds (Account 221):				48,070	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance from Municipality	12/31/1991	12/31/2011	5.00%	88,642	1
Total for Account 223				88,642	
Other Long-Term Debt (224)					
Water's Share of Promissory Note	03/01/1999	03/01/2009	3.75%	216,774	2
Total for Account 224				216,774	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	38,798	1
Accruals:		
Charged water department expense	41,748	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	41,748	
Taxes paid during year:		
County, state and local taxes	38,798	6
Social Security taxes	2,629	7
PSC Remainder Assessment	321	8
Other (explain):		
NONE		9
Total payments and other debits	41,748	
Balance end of year	38,798	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Mortgage Revenue Bonds - 1998	427	2,485	2,564	348	2
Subtotal	427	2,485	2,564	348	
Advances from Municipality (223)					
Advance from Municipality	0	5,032	5,032	0	3
Advance from Municipality - Trust Fund	0			0	4
Subtotal	0	5,032	5,032	0	
Other long-Term Debt (224)					
Water Share Prommissory Note	3,264	9,166	9,338	3,092	5
Subtotal	3,264	9,166	9,338	3,092	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	3,691	16,683	16,934	3,440	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	692,558	0	0	0	0	692,558	1
Add credits during year:							
For Services	11,112					11,112	2
For Mains	12,600					12,600	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	716,270	0	0	0	0	716,270	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	29,650	2
Total (Acct. 124):	29,650	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	54,370	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	54,370	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS BILLING FOR SERVICES	879	11
Total (Acct. 143):	879	
Receivables from Municipality (145):		
DUE FROM SEWER	5,202	12
DUE FROM GENERAL FUND		13
Total (Acct. 145):	5,202	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
DEFERRED WATER TOWER PAINTING COST	7,280	16
Total (Acct. 183):	7,280	
Payables to Municipality (233):		
DUE TO GENERAL FUND	19,224	17
DUE TO DEBT SERVICE FUND	22,809	18
Total (Acct. 233):	42,033	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,133,453	0	0	0	2,133,453	1
Materials and Supplies	7,079	0	0	0	7,079	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	720,081	0	0	0	720,081	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	704,414	0	0	0	704,414	6
Other (specify):					0	7
Average Net Rate Base	716,037	0	0	0	716,037	
Net Operating Income	41,138	0	0	0	41,138	8
Net Operating Income as a percent of						
Average Net Rate Base	5.75%	N/A	N/A	N/A	5.75%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	204,992	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	149,368	3
Other (Specify):		4
Total Average Proprietary Capital	354,360	
Net Income		
Net Income	24,975	5
Percent Return on Proprietary Capital	7.05%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Added 736 feet of watermain, 11 water services and 2 hydrants.
Also replaced 3 water services

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Water Tower painting cost of \$36,400.00 was authorized to be amortized over 10 year period effective in 1984.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

per KAB:

Regarding 2001, everything looks fine. The utility reversed the adjusting entry and left the \$23,712 in Account 271 like I instructed them to.

August 28, 2002

Pete Leege

Public Service Commission of Wisconsin P.O. Box 7854
Madison, WI 53707-7854

Re: # 1690 Review of 2001 Annual Report

Dear Pete,

This is in response to your e-mail of July 29, 2002.

1. KWH used was 173,680

2. \$19,224 reported in Account 233 on page F-18 is net balance of tax equivalent. Our cash is run through the General Fund so all checks and receipts go through due to/due from accounts throughout the year and these are then closed out to each other at year end. The balance reflected is a composite.

I am enclosed a printout of the December activity in the due to account of the water department. (SEE ATTACHMENT TO LETTER IN CORRESPONDENCE FILE)

3. I have enclosed a copy of our auditor's journal entry closing out the amount shown in account 271 to extraordinary income.(SEE ATTACHMENT TO LETTER IN CORRESPONDENCE FILE) The amount was actually a special assessment levied. This journal entry was done after I submitted the annual report. (Kathy discussed this with utility and adjusting entry will be reversed to leave \$ in a/c 271. ele)

4. Increase in Account 650, Repairs of Water Plant when compared to previous year was due to 4 necessary repairs to water services and work on water filtration plant.

I trust that these explanations are adequate.

Sincerely,

Jon A. Pfeilsticker
Clerk-Treasurer

-----Original Message-----

From: Leege, Peter PSC

Sent: Monday, July 29, 2002 8:59 AM

To: 'dchall@nelson-tel.net'

Subject: Review letter for # 1690 Durand Municipal Water Utility

Dear Mr. Pfeilsticker:

The Public Service Commission staff has completed its analytical review of your 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors, and also to identify significant fluctuations from prior years data that are not sufficiently

FINANCIAL SECTION FOOTNOTES

explained in the annual report. The analytical review identified the following issues:

1. KWH used for pumping for the year on page W-10, line 28, appears to be rounded to thousands, whereas the actual amount should be reported. Please provide a revised total for KWH used for pumping. Please make a note for future reports that this number should be actual, not reported in thousands.

2. As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-18, please provide a more detailed description for the \$19,224 reported in Account 233 on page F-18 and follow this procedure in the future.

3. During our review we noted that while it is explained in the footnotes to the mains and services schedules that the additions reported during the year were financed by the water department, there are contributions reported in Account 271 for those items. Please confirm that those additions were not contributed by a developer or a customer and also provide the journal entries made in the utility books to record those additions. If necessary, we will follow up with further instructions on how to account for these items after receiving your response.

4. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of the change in Account 650, Repairs of Water Plant when compared to the previous year and follow this procedure in the future.

5. Some of the above items were addressed in our letter of November 21, 2001 concerning our review of the utility's 2000 annual report. Please note that part of the purpose of a review letter is to educate utility personnel in how to complete the annual report. In the future, please review the items in past review letters before completing your annual report. In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me by email or by telephone at (608) 267-9198. Please respond within 30 days of this email. If we have no questions regarding your response, you can consider the review closed.

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
Peter.Leege@psc.state.wi.us
Fax: (608) 266-3957

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	269,166	1
Total Sales of Water	269,166	
Other Operating Revenues		
Forfeited Discounts (470)	557	2
Other Water Revenues (474)	3,167	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,724	
Total Operating Revenues	272,890	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	84,747	5
General Operating Expenses (680-690)	57,847	6
Total Operation and Maintenance Expenses	142,594	
Other Operating Expenses		
Depreciation Expense (403)	43,770	7
Amortization Expense (404)	3,640	8
Taxes (408)	41,748	9
Total Other Operating Expenses	89,158	
Total Operating Expenses	231,752	
NET OPERATING INCOME	41,138	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	622	33,343	102,814	4
Commercial	132	22,814	44,676	5
Industrial	1	1,876	3,584	6
Total Metered Sales to General Customers (461)	755	58,033	151,074	
Private Fire Protection Service (462)	5		2,786	7
Public Fire Protection Service (463)	1		96,449	8
Other Sales to Public Authorities (464)	29	7,624	18,857	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	790	65,657	269,166	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
none	n/a			1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	96,449	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	96,449	
Forfeited Discounts (470):		
Customer late payment charges	557	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	557	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	531	7
Other (specify):		
OTHER MISCELLANEOUS	2,636	8
Total Other Water Revenues (474)	3,167	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	42,603	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	16,336	3
Chemicals (630)	2,811	4
Supplies and Expenses (640)	12,350	5
Repairs of Water Plant (650)	9,177	6
Transportation Expenses (660)	1,470	7
Total Plant Operation and Maintenance Expenses	84,747	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	17,697	8
Office Supplies and Expenses (681)	5,608	9
Outside Services Employed (682)	2,800	10
Insurance Expense (684)	3,428	11
Employees Pensions and Benefits (686)	26,870	12
Regulatory Commission Expenses (688)	46	13
Miscellaneous General Expenses (689)	1,398	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	57,847	
Total Operation and Maintenance Expenses	142,594	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		38,798	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		567	2
Net property tax equivalent		38,231	
Social Security		3,196	3
PSC Remainder Assessment		321	4
Other (specify): NONE			5
Total tax expense		41,748	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Pepin				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217254				3
County tax rate	mills		8.547866				4
Local tax rate	mills		7.057392				5
School tax rate	mills		10.752228				6
Voc. school tax rate	mills		1.976987				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.551727				10
Less: state credit	mills		1.504222				11
Net tax rate	mills		27.047505				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.057392				14
Combined School Tax Rate	mills		12.729215				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.786607				17
Total Tax Rate	mills		28.551727				18
Ratio of Local and School Tax to Total	dec.		0.693009				19
Total tax net of state credit	mills		27.047505				20
Net Local and School Tax Rate	mills		18.744167				21
Utility Plant, Jan. 1	\$	2,114,205	2,114,205				22
Materials & Supplies	\$	7,216	7,216				23
Subtotal	\$	2,121,421	2,121,421				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,121,421	2,121,421				26
Assessment Ratio	dec.		0.943765				27
Assessed Value	\$	2,002,123	2,002,123				28
Net Local & School Rate	mills		18.744167				29
Tax Equiv. Computed for Current Year	\$	37,528	37,528				30
Tax Equivalent per 1994 PSC Report	\$	38,798					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	38,798					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	5,424		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	141,514		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	23,897		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	170,835	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	5,078		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	135,562		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	140,640	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	103		21
Structures and Improvements (331)	74,311		22
Water Treatment Equipment (332)	370,103		23
Total Water Treatment Plant	444,517	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,399		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			5,424	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			141,514	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			23,897	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	170,835	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			5,078	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			135,562	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	140,640	
WATER TREATMENT PLANT				
Land and Land Rights (330)			103	21
Structures and Improvements (331)			74,311	22
Water Treatment Equipment (332)			370,103	23
Total Water Treatment Plant	0	0	444,517	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			10,399	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	250,707	10,630	26
Transmission and Distribution Mains (343)	750,226	18,809	27
Fire Mains (344)	0		28
Services (345)	142,754	18,940	29
Meters (346)	64,105	681	30
Hydrants (348)	104,523	16,559	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,322,714	65,619	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,373		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	10,604		37
Other General Equipment (379)	10,121	4,430	38
Other Tangible Property (390)	0		39
Total General Plant	22,098	4,430	
Total utility plant in service directly assignable	2,100,804	70,049	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,100,804	70,049	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			261,337	26
Transmission and Distribution Mains (343)	1,124		767,911	27
Fire Mains (344)			0	28
Services (345)	589		161,105	29
Meters (346)	3,038		61,748	30
Hydrants (348)			121,082	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	4,751	0	1,383,582	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			1,373	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			10,604	37
Other General Equipment (379)			14,551	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	26,528	
Total utility plant in service directly assignable	4,751	0	2,166,102	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	4,751	0	2,166,102	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,994	5,994	1
February			5,640	5,640	2
March			7,341	7,341	3
April			6,950	6,950	4
May			8,261	8,261	5
June			7,951	7,951	6
July			9,580	9,580	7
August			8,196	8,196	8
September			6,151	6,151	9
October			5,968	5,968	10
November			5,616	5,616	11
December			5,712	5,712	12
Total annual pumpage	0	0	83,360	83,360	
Less: Water sold				65,657	13
Volume pumped but not sold				17,703	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				3,285	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,285	19
Volume pumped but unaccounted for				14,418	20
Percent of water lost				17%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				491	23
Date of maximum: 7/9/2001					24
Cause of maximum:					25
summer watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				104	26
Date of minimum: 6/29/2001					27
Total KWH used for pumping for the year				173,680	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1324 EAST PROSPECT STREET	#3	327	16	576,000	Yes	1
1600 14TH AVENUE EAST	#4	128	16	1,440,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL # 3	WELL #4		1
Location	1324 E PROSPECT STREET	160 14TH AVENUE EAST		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	CROWN	UNIVERSAL		5
Year Installed	1992	1976		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	1,200		8
Pump Motor or Standby Engine Mfr	CROWN	US ELECTRIC		10
Year Installed	1992	1992		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	50		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	WTP #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		4
				5
Year constructed	1983	1961		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		8
				9
Elevation difference in feet (See Headnote 3.)	192	160		10
				11
Total capacity in gallons (actual)	100,000	424,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000	1.4000	1.4000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	0	0	0	0	0	1
M	D	1.500	360	0	0	0	360	2
M	D	2.000	1,111	200	733	0	578	3
M	D	4.000	4,117	0	0	0	4,117	4
M	D	6.000	44,300	666	0	0	44,966	5
M	D	8.000	28,336	0	0	0	28,336	6
M	D	10.000	1,724	0	0	0	1,724	7
Total Within Municipality			79,948	866	733	0	80,081	
Total Utility			79,948	866	733	0	80,081	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	662	0	7	0	655	66	1
M	1.000	158	18	0	0	176	18	2
M	1.250	8	0	0	1	9	2	3
M	1.500	9	3	1	0	11	0	4
M	2.000	21	0	0	(3)	18	9	5
M	3.000	5	0	0	0	5	0	6
M	4.000	14	0	0	0	14	11	7
M	6.000	2	0	0	(1)	1	0	8
M	8.000	1	0	0	0	1	1	9
Total Utility		880	21	8	(3)	890	107	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	454	71	39	177	663	73	1
0.750	542	0	2	(177)	363	39	2
1.000	21	3	0	0	24	0	3
1.250	3	0	2	0	1	1	4
1.500	18	0	0	0	18	0	5
2.000	14	0	1	0	13	0	6
3.000	8	0	1	0	7	0	7
4.000	7	0	3	0	4	0	8
Total:	1,067	74	48	0	1,093	113	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	429	40	0	0	0	194	663	1
0.750	191	65	1	6	0	100	363	2
1.000	1	8	0	6	0	9	24	3
1.250	0	1	0	0	0	0	1	4
1.500	0	9	0	3	0	6	18	5
2.000	0	5	0	8	0	0	13	6
3.000	0	0	0	3	0	4	7	7
4.000	0	1	1	1	0	1	4	8
Total:	621	129	2	27	0	314	1,093	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	112	2		1	115	2
Total Fire Hydrants	112	2	0	1	115	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	115
Number of distribution system valves end of year:	194
Number of distribution valves operated during year:	194

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Demand meter charges from Xcel Energy is \$7.25/kwh (multiplier 40).
Energy charge is \$0.06/kwh with interim surcharges up to \$0.00374/kwh
Fixed charge is \$10.50/month

Water Utility Plant in Service (Page W-08)

Per DNR order, constructed a new roof on reservoir

Pumping and Purchased Water Statistics (Page W-10)

Per review response, kwh used changed from 174 to 173,680. P.J.L. 1/7/03.

Water Mains (Page W-15)

Financed by Water Department (and special assessments per review, etc)

Water Services (Page W-16)

Financed by Water Department (and special assessments per review, etc)

Valve count in error in previous years. Actual number verified by Water Department personnel.

Hydrants and Distribution System Valves (Page W-18)

2000 count reported wrong. This corrects beginning count.
